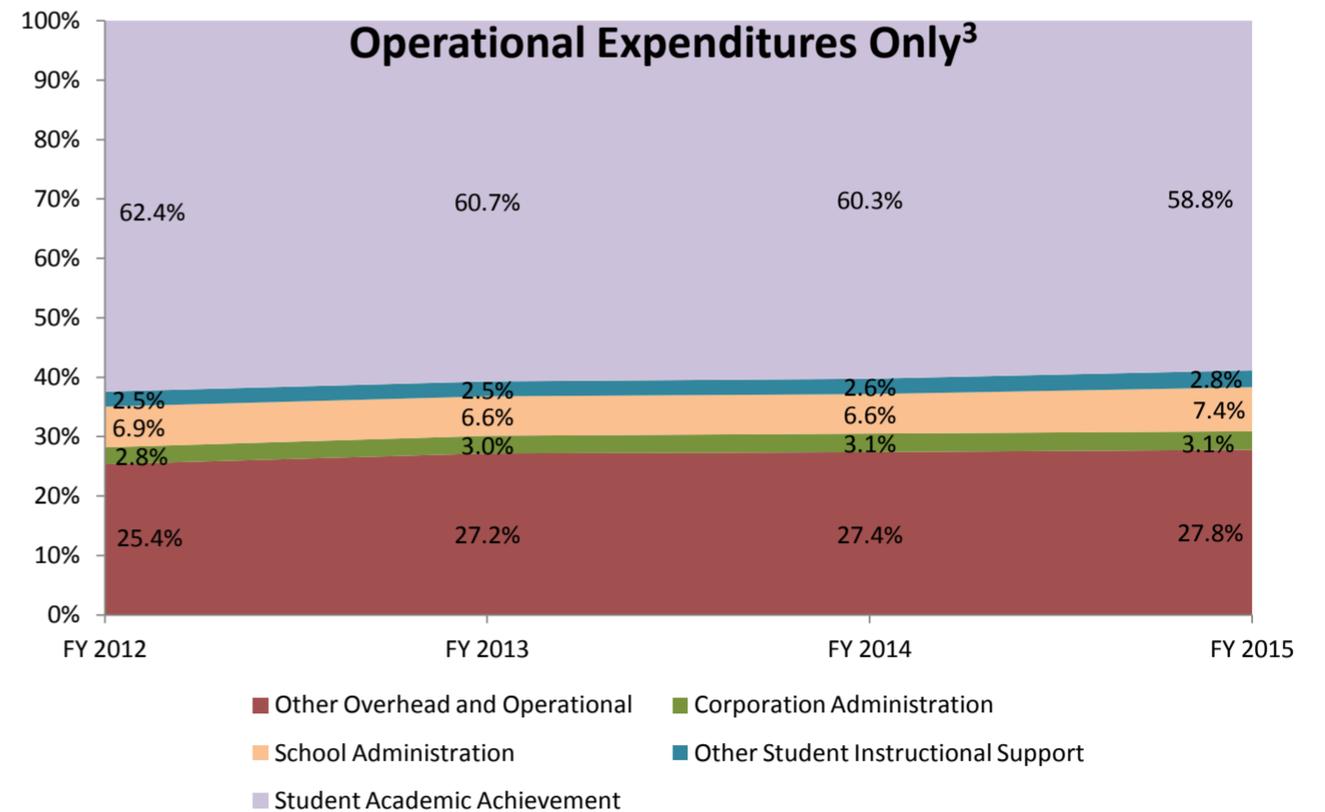
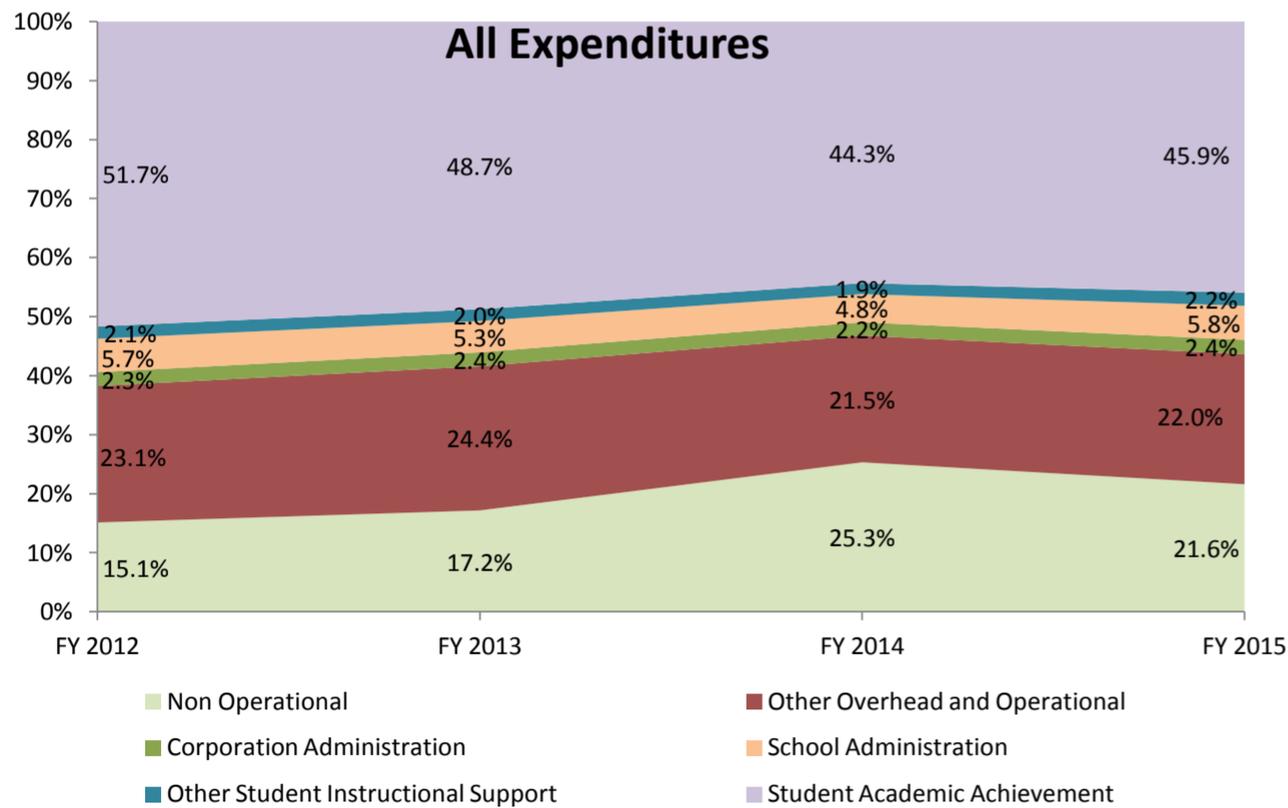


School Corporation Expenditures by Account
Biannual Financial Report Data
North Putnam Community Schools (6715)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$14,830,518	61.7%	\$9,169,507	50.2%	\$8,077,859	51.7%	\$7,604,987	48.7%	\$7,765,481	44.3%	\$7,505,809	45.9%
Student Instructional Support	\$1,724,795	7.2%	\$1,345,971	7.4%	\$1,210,739	7.7%	\$1,137,959	7.3%	\$1,160,725	6.6%	\$1,305,504	8.0%
Total	\$16,555,312	68.8%	\$10,515,478	57.6%	\$9,288,599	59.4%	\$8,742,946	56.0%	\$8,926,205	51.0%	\$8,811,314	53.9%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$4,795,981	19.9%	\$4,580,376	25.1%	\$3,980,769	25.5%	\$4,181,164	26.8%	\$4,156,249	23.7%	\$3,995,840	24.5%
Non Operational	\$2,695,105	11.2%	\$3,161,503	17.3%	\$2,363,976	15.1%	\$2,678,397	17.2%	\$4,435,069	25.3%	\$3,530,829	21.6%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$7,491,086	31.2%	\$7,741,879	42.4%	\$6,344,745	40.6%	\$6,859,562	44.0%	\$8,591,319	49.0%	\$7,526,669	46.1%

Grand Total	\$24,046,398	\$18,257,357	\$15,633,344	\$15,602,508	\$17,517,524	\$16,337,982
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
North Putnam Community Schools (6715)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
Student Academic Achievement											
11050 Regular Programs Full Day Kindergarten	\$0	\$0	\$407,415	\$235,776	NA	NA	-42.1%				
11100 Regular Programs Elementary	\$2,283,220	\$3,273,093	\$2,452,937	\$2,376,045	4.1%	-27.4%	-3.1%				
11200 Regular Programs Middle/Junior High	\$987,506	\$1,556,569	\$1,324,340	\$1,333,355	35.0%	-14.3%	0.7%				
11300 Regular Programs High School	\$1,225,060	\$1,958,499	\$1,859,308	\$1,668,285	36.2%	-14.8%	-10.3%				
11350 Regular Programs High School - Academic Honors Diploma	\$0	\$0	\$39,000	\$104,652	NA	NA	168.3%				
11420 Regular Programs Vocational Education - Agriculture B	\$43,374	\$58,842	\$71,918	\$128,726	196.8%	118.8%	79.0%				
11430 Regular Programs Vocational Education - Distributive Education	\$978	\$0	\$0	\$0	NA	NA	NA				
11450 Regular Programs Vocational Education - Consumer and Homemaking	\$56,189	\$69,384	\$44,183	\$63,244	12.6%	-8.8%	43.1%				
11470 Regular Programs Vocational Education - Business Education	\$48,588	\$68,050	\$42,525	\$88,024	81.2%	29.4%	107.0%				
11590 Regular Programs Vocational Education - Other Vocational Ed. Programs	\$75,758	\$0	\$0	\$0	NA	NA	NA				
11630 Regular Programs Alternative Education Programs - High School	\$0	\$81,299	\$91,542	\$129,598	NA	59.4%	41.6%				
12110 Special Programs Gifted and Talented - Gifted And Talented	\$15,191	\$18,006	\$16,755	\$30,956	103.8%	71.9%	84.8%				
12210 Special Programs Mental Disabilities - Mild Mental Disabilities	\$2,730,025	\$470,309	\$11,107	\$0	NA	NA	NA				
12310 Special Programs Physical Impairment - Orthopedic Impairment	\$203,760	\$0	\$0	\$0	NA	NA	NA				
12350 Special Programs Physical Impairment - Homebound	\$7,280	\$14,816	\$8,221	\$11,463	57.5%	-22.6%	39.4%				
12510 Special Programs Culturally Different - Communication Disorders	\$77,286	\$0	\$0	\$0	NA	NA	NA				
12520 Special Programs Culturally Different - Compensatory	\$30,831	\$0	\$0	\$0	NA	NA	NA				
12610 Special Programs Learning Disability	\$1,497,413	\$0	\$32,124	\$0	NA	NA	NA				
12810 Special Programs Special Education Preschool	\$136,969	\$112,166	\$71,428	\$77,413	-43.5%	-31.0%	8.4%				
12900 Special Programs Other Special Programs	\$53,957	\$13,173	\$405	\$0	NA	NA	NA				
13900 Adult/Cont. Ed. Programs Other Adult/Continuing Ed. Program	\$680	\$270	\$0	\$0	NA	NA	NA				
14200 Summer School Programs Middle/Junior High School	\$365	\$0	\$0	\$0	NA	NA	NA				
14300 Summer School Programs High School	\$47,923	\$36,922	\$27,088	\$41,193	-14.0%	11.6%	52.1%				
16100 Remediation Remediation Testing	\$13,835	\$14,978	\$8,756	\$144,383	943.6%	864.0%	1549.0%				
16200 Remediation Preventive Remediation	\$3,146	\$12,926	\$0	\$0	NA	NA	NA				
17300 Pay. to Other Gov. Units in State Area Vocat. School (Part. Share)	\$277,937	\$337,664	\$363,140	\$302,448	8.8%	-10.4%	-16.7%				
17400 Pay. to Other Gov. Units in State Joint Services and Supply - Special Ed.	\$1,101,006	\$398,475	\$252,875	\$314,366	-71.4%	-21.1%	24.3%				
22110 Instruction Imp. of Instruction - Service Area Direction	\$83,687	\$112,752	\$5,408	\$1,594	-98.1%	-98.6%	-70.5%				
22120 Instruction Imp. of Instruction - Instruction and Curriculum Dev.	\$56,870	\$36,028	\$29,421	\$43,283	-23.9%	20.1%	47.1%				
22130 Instruction Imp. of Instruction - Instructional Staff Training	\$56,243	\$25,412	\$25,638	\$73,139	30.0%	187.8%	185.3%				
22190 Instruction Imp. of Instruction - Other Imp. of Instruct. Services	\$21,954	\$356	\$0	\$0	NA	NA	NA				
22220 Instruction Library/Media Services - School Library	\$158,716	\$187,909	\$72,253	\$77,919	-50.9%	-58.5%	7.8%				
22230 Instruction Library/Media Services - Audiovisual	\$3,287	\$4,130	\$6,540	\$1,343	-59.2%	-67.5%	-79.5%				
22250 Instruction Library/Media Services - Computer Assisted Instruc. Services	\$2,203	\$905	\$150,584	\$2,979	35.2%	229.1%	-98.0%				
22310 Instruction Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$88,772	\$102,171	\$0	\$0	NA	NA	NA				
22370 Instruction Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$0	\$223,599	\$150,746	NA	NA	-32.6%				
22900 Instruction Other Support Service - Instruct. Staff	\$0	\$0	\$0	\$119	NA	NA	NA				
25520 Central Services Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$154,533	\$174,534	\$125,128	\$88,646	-42.6%	-49.2%	-29.2%				
25540 Central Services Textbks. for Rent/Resale - Other Textbook Rental Service	\$4,434	\$38	\$1,846	\$6,115	37.9%	15808.9%	231.3%				
25570 Central Services Textbks. for Rent/Resale - Materials and Supplies	\$167,765	\$29,830	\$0	\$10,000	-94.0%	-66.5%	NA				
26497 NA Teachers Retir. Fund - 07 Acct. Code	\$562,828	\$0	\$0	\$0	NA	NA	NA				
Student Academic Achievement Total					\$12,279,569	\$9,169,507	\$7,765,481	\$7,505,809	-38.9%	-18.1%	-3.3%
Student Instructional Support											
21220 Students Guidance Services - Counseling Services	\$233,960	\$246,555	\$256,116	\$274,900	17.5%	11.5%	7.3%				
21240 Students Guidance Services - Information Services	\$3,576	\$0	\$0	\$0	NA	NA	NA				
21290 Students Guidance Services - Other Guidance Services	\$1,556	\$18	\$0	\$0	NA	NA	NA				
21340 Students Health Services - Nurse Services	\$65,278	\$106,700	\$58,640	\$60,319	-7.6%	-43.5%	2.9%				
21420 Students Psychological Services - Psychological Testing	\$3,835	\$0	\$10,087	\$26,882	600.9%	NA	166.5%				
21590 Students Speech Path. & Audio. Serv. - Other	\$847	\$712	\$0	\$0	NA	NA	NA				
21810 Students Special Ed. Administration - Service Area Direction	\$119,701	\$0	\$0	\$0	NA	NA	NA				
21890 Students Special Ed. Administration - Other Special Ed. Admin.	\$226,356	\$0	\$0	\$0	NA	NA	NA				
24100 School Administration Office of The Principal	\$759,323	\$991,986	\$835,882	\$943,404	24.2%	-4.9%	12.9%				

School Corporation Expenditures by Account
Biannual Financial Report Data
North Putnam Community Schools (6715)

Account			FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
							2006 to 2015	2009 to 2015	2014 to 2015
24900	School Administration	Other Support Services - School Admin.	\$1,305	\$0	\$0	\$0	NA	NA	NA
Student Instructional Support Total			\$1,415,736	\$1,345,971	\$1,160,725	\$1,305,504	-7.8%	-3.0%	12.5%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$26,693	\$27,456	\$22,654	\$21,459	-19.6%	-21.8%	-5.3%
23120	General Administration	Board of Education - Service Area Assistants	\$950	\$920	\$969	\$915	-3.7%	-0.6%	-5.6%
23150	General Administration	Board of Education - Legal Services	\$19,363	\$6,763	\$3,000	\$5,414	-72.0%	-19.9%	80.5%
23160	General Administration	Board of Education - Promotion Expenses	\$1,289	\$1,970	\$3,922	\$1,159	-10.1%	-41.2%	-70.5%
23190	General Administration	Board of Education - Other Governing Body Services	\$6,146	\$10,482	\$0	\$0	NA	NA	NA
23210	General Administration	Executive Administration - Office of The Superintendent	\$159,836	\$191,426	\$207,380	\$206,452	29.2%	7.8%	-0.4%
23220	General Administration	Executive Administration - Community Relations	\$4,378	\$6,605	\$585	\$710	-83.8%	-89.2%	21.4%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$13,769	\$13,601	\$10,000	\$10,197	-25.9%	-25.0%	2.0%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$6,118	\$0	\$0	\$0	NA	NA	NA
25130	Central Services	Fiscal Services - Budgeting	\$35,732	\$55,130	\$81,272	\$80,800	126.1%	46.6%	-0.6%
25150	Central Services	Fiscal Services - Payroll Services	\$27,434	\$42,701	\$38,419	\$42,515	55.0%	-0.4%	10.7%
25160	Central Services	Fiscal Services - Financial Accounting	\$0	\$11,244	\$0	\$0	NA	NA	NA
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$0	\$23,526	\$0	\$0	NA	NA	NA
25230	Central Services	Purch., Warehous., & Dist. Serv. - Warehousing & Dist.	\$20,455	\$34,428	\$22,650	\$25,417	24.3%	-26.2%	12.2%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$0	\$0	\$100	NA	NA	NA
25870	Central Services	Admin. Tech. Services - PD Costs For Admin. Tech. Pers.	\$0	\$108	\$0	\$0	NA	NA	NA
25890	Central Services	Other Technology Services	\$682	\$0	\$2,216	\$0	NA	NA	NA
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$73,803	\$0	\$0	\$0	NA	NA	NA
26100	Oper. & Maint. of Plant Serv.	Service Area Direction	\$5,521	\$154,729	\$146,624	\$172,991	3033.3%	11.8%	18.0%
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$1,267,112	\$1,453,245	\$1,207,306	\$1,253,573	-1.1%	-13.7%	3.8%
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$34,541	\$58,999	\$40,606	\$85,813	148.4%	45.4%	111.3%
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$132,254	\$177,377	\$6,699	\$3,792	-97.1%	-97.9%	-43.4%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,240	\$0	\$0	\$0	NA	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$754,928	\$0	\$0	\$0	NA	NA	NA
26500	Oper. & Maint. of Plant Serv.	Vehicle Maintenance (not buses)	\$25,673	\$882	\$2,885	\$8,013	-68.8%	808.9%	177.8%
26700	Oper. & Maint. of Plant Serv.	Insurance	\$121,486	\$107,109	\$216,388	\$253,709	108.8%	136.9%	17.2%
26800	Oper. & Maint. of Plant Serv.	Other Op. and Maintenance of Plant	\$0	\$0	\$0	\$1,769	NA	NA	NA
27010	Student Transportation	Service Area Direction	\$36,776	\$59,977	\$57,051	\$42,405	15.3%	-29.3%	-25.7%
27100	Student Transportation	Vehicle Operation	\$398,329	\$577,961	\$486,281	\$530,542	33.2%	-8.2%	9.1%
27200	Student Transportation	Monitoring Services	\$16,284	\$13,969	\$10,966	\$5,316	-67.4%	-61.9%	-51.5%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$364,530	\$400,628	\$423,452	\$343,435	-5.8%	-14.3%	-18.9%
27400	Student Transportation	Purchase of School Buses	\$241,030	\$300,742	\$290,271	\$0	NA	NA	NA
31100	Food Services Operations	Service Area Direction	\$26,616	\$41,050	\$41,647	\$44,832	68.4%	9.2%	7.6%
31200	Food Services Operations	Food Preparation and Dispensing	\$269,099	\$356,315	\$362,443	\$357,167	32.7%	0.2%	-1.5%
31300	Food Services Operations	Food Delivery	\$344,417	\$416,622	\$420,097	\$457,194	32.7%	9.7%	8.8%
31400	Food Services Operations	Food Purchases	\$39	\$0	\$0	\$0	NA	NA	NA
31500	Food Services Operations	Dist. of School Lunch Reimburs.	\$0	\$1,353	\$239	\$0	NA	NA	NA
31900	Food Services Operations	Other Food Services	\$67,170	\$33,059	\$50,227	\$40,152	-40.2%	21.5%	-20.1%
Overhead and Operational Total			\$4,503,692	\$4,580,376	\$4,156,249	\$3,995,840	-11.3%	-12.8%	-3.9%
Non Operational									
33400	Category not Specified	Athletic Coaches	\$165,831	\$200,849	\$117,828	\$120,958	-27.1%	-39.8%	2.7%
33990	Other Community Services	Other	\$475	\$1,365	\$0	\$0	NA	NA	NA
41000	Category not Specified	Land Acquisition and Development	\$0	\$0	\$190,111	\$146,911	NA	NA	-22.7%
43000	Category not Specified	Professional Services	\$3,121	\$7,530	\$131,908	\$30,816	887.5%	309.2%	-76.6%
45100	Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$218,852	\$181,015	\$2,134,969	\$1,210,496	453.1%	568.7%	-43.3%
45200	Building Acq., Const. and Impr.	Energy Savings Contracts	\$218,000	\$30,928	\$109,637	\$0	NA	NA	NA
45500	Building Acq., Const. and Impr.	Rent of Build., Facilities, and Equip.	\$132,355	\$118,754	\$226,474	\$228,892	72.9%	92.7%	1.1%

School Corporation Expenditures by Account
Biannual Financial Report Data
North Putnam Community Schools (6715)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
46000 Category not Specified Purchase of Moveable Equipment	\$8,613	\$0	\$0	\$0	NA	NA	NA
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$169,396	\$637,716	\$126,708	\$174,223	2.8%	-72.7%	37.5%
49000 Category not Specified Other Facilities Acq. and Construction	\$46,442	\$23,864	\$0	\$0	NA	NA	NA
51100 Principal on Debt Bonds	\$176,065	\$239,965	\$200,502	\$328,589	86.6%	36.9%	63.9%
52100 Interest on Debt Bonds	\$64,997	\$0	\$34,933	\$54,837	-15.6%	NA	57.0%
52200 Interest on Debt Temporary Loans	\$47,656	\$166,953	\$0	\$0	NA	NA	NA
53100 Lease Rental Buildings-Principal	\$1,403,000	\$1,552,565	\$1,162,000	\$1,235,108	-12.0%	-20.4%	6.3%
Non Operational Total	\$2,654,803	\$3,161,503	\$4,435,069	\$3,530,829	33.0%	11.7%	-20.4%
Prorated by Fund							
26491 NA PERF - Academic Achievement	\$113,612	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$21,700	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$62,894	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$3,187	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$697,559	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$105,743	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$101,896	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$13,055	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Academic Achievement	\$62,779	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Instructional Support	\$13,883	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$11,209	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Non Operational	\$2,220	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$1,037,799	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$166,320	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$115,089	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$21,724	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$11,172	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$1,413	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$1,201	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$117	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$628,029	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$3,192,598	\$0	\$0	\$0	NA	NA	NA